

## DOCUMENT RESUME

06816 - [B2287354]

Examination of Records, House of Representatives Finance Office for the 15-Month Period Ended September 30, 1977. GGD-78-94; B-114864. August 14, 1978. 5 pp. + 7 enclosures (9 pp.).

Report to Edmund L. Henshaw, Jr., House of Representatives: Clerk of the House; by Elmer B. Staats, Comptroller General.

Issue Area: Accounting and Financial Reporting: Operations, Financial Position, and Changes (2802).

Contact: General Government Div.

Budget Function: General Government: Legislative Functions (801).

Congressional Relevance: House Committee on House Administration; House of Representatives; Congress.

The Clerk of the House, as principal fiscal officer of the House of Representatives, disburses funds appropriated for all expenses of the House except salaries and initial mileage of Members, Delegates, and the Resident Commissioner, which are disbursed by the Sergeant at Arms. Examination of the financial statements prepared from the Finance Office records, which were maintained on a cash basis, included reviewing Federal laws relating to payments of salaries and other expenses of the House, testing financial transactions, reviewing selected payrolls and vouchers, and other testing of the accounting records and other auditing procedures as necessary.

Findings/Conclusions: The financial statements, which were prepared on a basis consistent with that of the preceding year, present fairly the accountability of the Clerk of the House for appropriated and other funds at September 30, 1977, and the status of individual appropriations and other funds at that date. At September 30, 1977, the Clerk was accountable for unexpended funds of \$85,831,688.29. Testing of the expenditures for salaries of House employees showed that the specified procedures were followed and that the expenditures were properly recorded. Review of the payments of about \$76.3 million for official mail showed that the House Finance Office procedures provide reasonable controls over such payments. Reviews of the detailed expenditure records maintained by the various House committees and reconciliation of these records with the control accounts maintained by the House Finance Office showed that the accounting controls for expenses of special and select committees adequately insure that the disbursements were properly recorded by the House Finance Office. Expenditures from the Miscellaneous Items and Allowances and Expenses appropriations were also properly certified by authorized officials and properly recorded by the House Finance Office.

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REPORT BY THE

# Comptroller General

OF THE UNITED STATES

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## Examination Of Records, House Of Representatives Finance Office For The 15-Month Period Ended September 30, 1977



GGD-78-94

AUGUST 14, 1978



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-114864

The Honorable Edmund L. Henshaw, Jr.  
Clerk of the House of Representatives

Dear Mr. Henshaw:

In response to your November 30, 1977, request, we have examined the records of the Finance Office, House of Representatives, to verify the financial accountability of the Clerk of the House at September 30, 1977.

ACCOUNTABILITY FOR APPROPRIATIONS  
AND OTHER FUNDS

The Clerk, as principal fiscal officer of the House, disburses funds appropriated for all expenses of the House, except salaries and initial mileage of Members, Delegates, and the Resident Commissioner which are disbursed by the Sergeant at Arms.

At September 30, 1977, the Clerk was accountable for unexpended funds of \$85,831,688.29. Schedule 1--statement of accountability for appropriations and other funds for the 15-month period ended September 30, 1977--is summarized as follows:

Unexpended balance, June 30, 1976	\$ 48,120,596.12
Appropriations and receipts	<u>412,615,450.95</u>
Total funds available	460,736,047.07
Expenditures and transfers	<u>374,904,358.78</u>
Unexpended balance, September 30, 1977	<u>\$ 85,831,688.29</u>

Schedule 2 shows (1) the total amounts available, (2) the net disbursements, (3) the transfers during fiscal year 1977, and (4) the unexpended balance at September 30, 1977, for each appropriation and fund.

### Payroll costs and procedures

About \$212.3 million, or 58 percent of the net disbursements during the 15-month period, were for salaries of Members' employees, committee staffs, and House officers and employees. Salaries are based on appointment, termination, and pay change notices submitted by Members, committee chairmen, and officers. Time and attendance is not reported to the Finance Office for Members' employees or committee staffs; overtime and leave-without-pay is reported for other employees. The Finance Office records individual payroll changes--new appointments, terminations, and pay adjustments received from authorized officials, and increased or decreased deductions requested by employees--through online computer terminals in the Finance Office.

Each Member is required to certify the correctness of payrolls for employees paid from his or her clerk hire allowance; committee chairmen are required to certify the correctness of standing, special, and select committees' staff payrolls; and House officers are required to certify the correctness of payrolls for their employees. The Chairman, Committee on House Administration, approves the payment of salaries charged against the Contingent Fund of the House.

Our test of the expenditures for salaries of House employees showed that the procedures discussed above were followed and that the expenditures were properly recorded.

### Official mail costs

During the 15-month period, disbursements for official mail costs amounted to about \$76.3 million. These costs represent payments made to the U.S. Postal Service for franked mail service and comprise about 21 percent of the funds disbursed by the House Finance Office. Our review of the payments for official mail costs showed that the House Finance Office procedures provide reasonable controls over such payments.

### Expenses of special and select committees

House resolutions authorize and limit the investigative salaries and expenses of standing, special, and select committees. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution. However, the funds for these expenses are paid from the appropriation applicable to the fiscal year in which they are incurred.

Schedule 3 is a statement of disbursements under House resolutions for 93d Congress committees from July 1, 1976, to September 30, 1977. During this period, disbursements amounted to \$2,236.83.

Schedule 4 is a statement of authorizations for 94th Congress committees and disbursements from January 3, 1975, to September 30, 1977. During this period, authorizations amounted to \$56,874,930.68, and disbursements amounted to \$39,529,886.22, of which \$13,082,211.95 was disbursed during the period July 1, 1976, through September 30, 1977.

Schedule 5 is a statement of authorizations and disbursements for 95th Congress committees from January 3, 1977, through September 30, 1977. During this period, authorizations amounted to \$38,997,447.73, and disbursements amounted to \$21,861,473.03.

In addition to the tests of financial transactions made during our review of the House Finance Office, we reviewed and reconciled the detailed expenditure records maintained by the various House committees to the control accounts maintained by the House Finance Office each year at the request of the Committee on House Administration. These reviews show that the accounting controls for expenses of special and select committees adequately insure that the disbursements were properly recorded by the House Finance Office.

Miscellaneous Items--1974, 1975, and 1976;  
and Allowances and Expenses--1977

House of Representatives appropriations for Miscellaneous Items in 1974, 1975, and 1976, and for Allowances and Expenses in 1977 were available during the 15-month period for necessary expenses not provided for in other appropriations.

Schedules 6 and 7--appropriations and disbursements for Miscellaneous Items and Allowances and Expenses for fiscal years 1976 and 1977, respectively--are summarized on the following page.

	1976 (note a)	1977
Appropriation:		
Annual appropriation	\$30,899,000.00	\$50,419,250.00
Transferred to other appropriations:		
Government contributions	1,685,000.00	-
House Stationery		
Revolving Fund	-	5,960.62
Net amount available	<u>29,214,000.00</u>	<u>50,413,289.38</u>
Funds disbursed:		
Fiscal year 1976 (note a)	17,058,692.84	-
Fiscal year 1977	<u>9,761,838.69</u>	<u>39,353,529.45</u>
Total	<u>26,820,531.53</u>	<u>39,353,529.45</u>
Unexpended balance, September 30, 1977	<u>\$ 2,393,468.47</u>	<u>\$11,059,759.93</u>

a/Includes the transition quarter.

During the 15-month period, disbursements from fiscal year 1974 and 1975 Miscellaneous Items appropriations totaled \$2,254.96, and transfers of unexpended balances to the U.S. Treasury totaled \$77,865.32.

Our tests of financial transactions made during the 15-month period showed that expenditures from the Miscellaneous Items and Allowances and Expenses appropriations were properly certified by authorized officials and properly recorded by the House Finance Office.

#### SCOPE OF EXAMINATION

Our examination of the accompanying financial statements was made in accordance with the Comptroller General's standards for auditing financial transactions, accounts, and reports of Government activities. These standards include generally accepted auditing standards. Our examination included (1) reviewing Federal laws relating to payments of salaries and other expenses of the House, (2) testing financial transactions, (3) reviewing selected payrolls and vouchers, and (4) other testing of the accounting records and other auditing procedures we considered necessary.

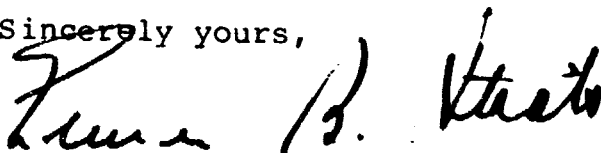
OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

In our opinion, the accompanying financial statements (schs. 1 through 7), which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at September 30, 1977, and the status of individual appropriations and other funds at that date.

We are sending a copy of this report today to the Chairman, Committee on House Administration.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "James B. Steth". The signature is fluid and cursive, with the first name "James" and last name "Steth" clearly legible, and "B." in the middle.

Comptroller General  
of the United States

## **SCHEDULES**



SCHEDULE 1

SCHEDULE 1

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
STATEMENT OF ACCOUNTABILITY  
FOR APPROPRIATIONS AND OTHER FUNDS  
15 MONTHS ENDED SEPTEMBER 30, 1977

UNEXPENDED BALANCE JUNE 30, 1976			\$ 48,120,596.12
APPROPRIATIONS AND RECEIPTS:			
Current appropriations		\$404,032,315.00	
Revolving fund and suspense account receipts:			
House Stationery Revolving Fund	\$1,970,437.48		
House Restaurant Revolving Fund	5,525,764.84		
House Recording Studio Revolving Fund	164,344.71		
House Beauty Shop Revolving Fund	400,164.69		
House Barber Shop Revolving Fund	73,543.06		
Attending Physician Revolving Fund	35,029.21		
Suspense account	18,415.50		
House Records and Registration--suspense account "B"	<u>5,568.80</u>	8,193,268.29	
Receipts to be deposited in the general fund of the Treasury		<u>389,867.66</u>	<u>\$412,615,450.95</u>
Total funds available			<u>460,736,047.07</u>
EXPENDITURES AND TRANSFERS:			
Disbursements for salaries and other expenses less refunds and canceled checks		366,643,751.37	
Transfers:			
Lapsed appropriations transferred to the general fund of the Treasury	7,870,739.75		
Deposited in the general fund of the Treasury	<u>389,867.66</u>	<u>8,260,607.41</u>	<u>374,904,358.78</u>
Unexpended balance, September 30, 1977			<u>\$ 5,831,688.29</u>

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
STATEMENT OF APPROPRIATIONS AND OTHER FUNDS  
15 MONTHS ENDED SEPTEMBER 30, 1977

Fund symbols	Purpose	Fiscal year	Funds available	Net disbursements	Transfers	Unexpended balance, September 30, 1977
0050408	House leadership offices	1975	\$ 54,021.80	-	\$ 54,021.80	-
0060408	do.	1976	654,450.41	\$ 346,418.69	-	\$ 308,031.72
0070408	do.	1977	1,937,550.00	1,493,280.28	-	444,269.72
0040410	Salaries, officers, and employees	1974	793,519.36	-	793,519.36	-
0050410	do.	1975	801,585.96	-	801,585.96	-
0060410	do.	1976	5,788,922.16	4,976,002.05	-	811,920.11
0070410	do.	1977	22,282,630.00	21,595,728.64	-	686,901.36
0040415	Clerk hire, Members, Delegates, and Resident Commissioner	1974	197,219.17	-	197,219.17	-
0050415	do.	1975	1,341,332.87	45.84	1,341,287.03	-
0060415	do.	1976	24,697,984.99	23,568,932.08	-	1,129,052.91
0070415	do.	1977	103,268,400.00	100,319,815.13	-	2,948,184.87
0050416	Committee employees	1975	1,699,371.36	-	1,699,371.36	-
0060416	do.	1976	9,978,788.74	4,216,460.36	-	5,762,328.38
0070416	do.	1977	21,805,000.00	19,386,943.03	-	2,418,056.97
0050418	Committee on Appropriations	1975	38,225.01	18,789.17	-	-
0060418	do.	1976	1,118,318.23	991,803.65	-	126,514.58
0070418	do.	1977	2,753,000.00	2,224,832.51	-	528,167.49
0050419	Committee on Budget	1975	56,843.71	-	56,843.71	-
0060419	do.	1976	294,470.64	49,645.67	-	244,824.97
0070419	do.	1977	329,000.00	133,194.37	-	195,805.63
0050420	Office of Legislative Counsel	1975	318,526.13	-	318,526.13	-
0060420	do.	1976	618,396.26	258,532.74	-	359,443.52
0070420	do.	1977	1,358,200.00	1,145,713.75	-	212,481.25
0050421	Law Revision Counsel	1975	253,739.71	58,924.74	-	195,646.97
0060421	do.	1976	370,350.00	288,051.15	-	82,288.85
0070421	Attending Physician	1974	790.93	-	790.93	-
0050425	do.	1975	1,041.70	-	1,041.70	-
0060425	do.	1976	90,433.21	89,114.58	-	1,318.63
0070425	do.	1977	387,800.00	356,648.92	-	31,151.08
0040431	Miscellaneous items	1974	78,928.48	1,102.43	77,826.05	-
0050431	do.	1975	1,191.80	1,152.53	39.27	-
0060431	do.	1976	12,155,307.16	9,761,838.69	-	2,393,468.47
0070431	Report of hearings	1974	46,585.30	-	46,585.30	-
0050432	do.	1975	2,512.00	254.62	2,257.38	-
0060432	do.	1976	514,446.03	347,180.73	-	167,265.30
0070432	do.	1977	837,502.23	-	837,502.23	-
0040433	Special and select committees	1975	7,819.06	3,520.37	4,298.69	-
0050433	do.	1976	7,645,689.42	6,635,988.69	-	1,009,700.73
0060433	do.	1977	30,793,000.00	28,306,412.75	-	2,486,587.25
0070433	Telephone and telegraph	1974	551,910.81	-	551,910.81	-
0050434	do.	1975	376,425.62	5,488.06	370,937.56	-
0060434	do.	1976	3,269,762.42	3,028,361.18	-	241,401.24
0070434	Revision of the Laws	1974	12,689.30	-	12,689.30	-
0050435	do.	1975	3,783.02	-	3,783.02	-
0060435	Government contributions	1974	554.19	-	554.19	-
0070435	do.	1975	13,218.31	-	13,218.31	-
0040436	Preparation of new edition of U.S. Code	1974	2,605,586.65	2,576,412.42	-	29,174.23
0050436	do.	1975	80,913.65	-	-	80,913.65
0060436	do.	1976	50,419,250.00	39,353,529.45	-	11,059,759.93
0070436	Postage stamps	1974	16,794.83	-	16,794.83	-
0040439	do.	1975	12,019.31	-	12,019.31	-
0050439	do.	1976	273,702.68	248,553.43	-	25,149.25
0060439	Furniture	1974	735.59	-	735.59	-
0070439	do.	1975	34,132.77	29,764.60	4,368.17	-
0050441	do.	1976	918,455.76	914,374.07	-	4,081.69
0060441	Furniture (FBI Building)	1974	749,140.20	741,142.50	-	7,998.00
0070441	Preparation of new edition of D.C. Code	No year	-	-	-	-
0040442	Joint Committee on Internal Revenue Taxation	No year	245,417.87	45,933.50	-	199,484.37
0050460	do.	1974	46,382.34	-	46,382.34	-
0060460	do.	1975	36,768.35	-	36,768.35	-
0070460	do.	1976	438,754.48	438,738.03	-	16.45
0040463	do.	1977	1,897,100.00	1,795,241.00	-	101,859.00
0050463	Joint Committee on Defense Production	1974	3,663.00	-	3,663.00	-
0060463	do.	1975	4,298.46	-	4,298.46	-
0070463	do.	1976	46,974.56	45,209.15	-	1,765.41
0040465	do.	1977	177,700.00	165,329.84	-	12,370.16
0050465	Joint Committee on Congressional Operations	1974	133,763.11	-	133,763.11	-
0060465	do.	1975	137,005.15	32.45	137,037.60	-
0070465	do.	1976	201,615.43	162,118.37	-	39,297.06
0040470	Speaker's automobiles	1974	743,350.00	502,312.46	-	241,037.54
0050470	Majority Leader's automobile	1974	2,386.07	-	2,386.07	-
0060470	Minority Leader's automobile	1974	1,746.56	-	1,746.56	-
0070470	Leadership automobiles	1974	2,678.39	-	2,618.39	-
0050473	do.	1975	8,792.77	-	8,792.77	-
0060473	do.	1976	29,425.91	22,097.28	-	7,329.63
0070473	Capitol Police Board	1974	130,161.69	-	130,161.69	-
0050474	do.	1975	89,049.91	-	89,049.91	-
0060474	do.	1976	706,072.51	682,809.59	-	23,263.02
0070474	do.	1977	1,618,860.00	955,824.58	-	663,035.42
0040476	Uniforms and equipment--Capitol Police	1974	2,414.77	-	2,414.77	-
0050476	do.	1975	53,797.58	51,443.82	2,353.76	-
0060476	do.	1976	334,814.28	329,345.38	-	5,468.90
0070476	do.	1977	702,000.00	474,832.97	-	227,167.13
0040499	Statement of appropriations	1974	6,500.00	-	6,500.00	-
0050499	do.	1975	6,500.00	-	6,500.00	-
0060499	do.	1976	8,125.00	-	-	8,125.00
0070499	do.	1977	6,500.00	-	-	6,500.00
0040820	Education of Senate, House, and Supreme Court pages	1974	17,136.00	-	17,136.00	-
0050820	do.	1975	4.00	-	4.00	-
0060820	do.	1976	65,517.00	27,802.00	-	37,715.00
0070820	do.	1977	180,200.00	180,200.00	-	-
00560825	Official mail costs	1975 and 1976	29,137,977.30	29,137,927.30	-	-
00670825	do.	1975 and 1977	46,904,010.00	46,904,000.00	-	-
00780825	do.	1977 and 1978	48,926,060.00	277,048.94	-	48,649,011.06
0043904	Mexico-U.S. Interparliamentary group	1974	6,666.93	6,666.93	-	-
0053904	do.	1975	8,892.25	8,892.25	-	-
0063904	do.	1976	4,385.74	4,385.74	-	-
004003	House Stationery Revolving Fund	No year	5,806,963.00	4,925,141.42	-5,960.62	887,732.20
004004	House Restaurant Revolving Fund	No year	5,722,451.24	5,357,739.70	-	364,711.54
004006	House Recording Studio Revolving Fund	No year	427,911.31	147,848.43	-	280,052.88
004007	House Beauty Shop Revolving Fund	No year	424,311.93	381,105.92	-	43,206.01
004008	House Barber Shop Revolving Fund	No year	93,775.60	85,185.84	-	8,589.76
004608	Attending Physician Revolving Fund	No year	39,341.36	36,473.76	-	2,867.60
0046875(04)	Suspense Account	No year	18,491.63	18,373.15	-	118.48
0046875(04)	House Records and Registration--Suspense account "B"	No year	28,085.92	-	-	28,085.92
General Fund Receipts						-
			389,867.66	-	389,867.66	-
TOTAL			\$460,736,047.07	\$366,643,751.37	\$8,260,607.41	\$85,831,688.29

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
STATEMENT OF DISBURSEMENTS  
SPECIAL AND SELECT COMMITTEES, 93D CONGRESS  
JULY 1, 1976, THROUGH SEPTEMBER 30, 1977

<u>Committee</u>	<u>Disbursements</u>
Committees	\$ (24.00)
House Administration	911.73
Internal Security	(5.60)
Public Works and Transportation	<u>1,354.70</u>
TOTAL	<u>\$2,236.83</u>

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS  
SPECIAL AND SELECT COMMITTEES, 94TH CONGRESS

JANUARY 3, 1975, THROUGH SEPTEMBER 30, 1977

Parent committee	Authorizations		Total	Disbursements		Total	Unexpended balance, September 30, 1977
	First session	Second session		January 3, 1975, to June 30, 1976	July 1, 1976, to September 30, 1977		
Aging	\$ 600,000.00	\$ 580,000.00	\$ 1,180,000.00	\$ 462,402.81	\$ 239,926.27	\$ 702,329.08	\$ 477,670.92
Agriculture	788,000.00	797,561.35	1,585,561.35	640,205.09	291,166.12	931,371.21	654,190.14
Armed Services	836,275.00	713,000.00	1,554,275.00	204,764.19	85,335.48	290,099.67	1,263,775.33
Assassinations	-	150,000.00	150,000.00	-	142,364.52	142,364.52	7,635.48
Banking, Finance, and Urban Affairs	1,797,000.00	2,079,113.00	3,876,113.00	2,219,953.04	1,015,028.34	3,234,981.38	641,131.62
District of Columbia	375,411.34	407,800.00	783,211.34	449,331.32	195,660.54	644,991.86	138,219.48
Education and Labor	1,898,000.00	2,320,000.00	4,218,000.00	2,101,936.93	895,711.86	2,997,648.79	1,220,351.21
Government Operations	1,540,000.00	1,589,000.00	3,129,000.00	1,673,803.98	661,640.95	2,335,444.93	793,555.07
House Administration	4,380,000.00	7,388,500.00	11,768,500.00	6,128,373.41	3,854,972.49	9,983,345.90	1,785,154.10
Intelligence	750,000.00	-	750,000.00	444,436.46	-	444,436.46	305,563.54
Interior and Insular Affairs	913,985.00	946,297.00	1,860,282.00	813,558.99	275,215.07	1,088,774.06	771,507.94
International Relations	965,000.00	1,051,169.24	2,016,169.24	907,583.46	411,850.16	1,319,433.62	696,735.62
Interstate and Foreign Commerce	2,859,000.00	3,247,000.00	6,106,000.00	2,684,187.29	1,328,346.59	4,012,533.88	2,093,466.12
Judiciary	1,831,090.37	1,276,767.32	3,107,857.69	1,488,918.43	576,914.33	2,065,832.80	1,042,024.89
Merchant Marine and Fisheries	477,500.00	353,000.00	830,500.00	310,034.67	126,657.82	436,692.48	393,807.52
Missing in Action	-	350,000.00	350,000.00	97,987.44	78,398.31	176,385.75	173,614.25
Narcotics Abuse and Control	150,000.00	111,667.00	261,667.00	-	81,438.48	81,438.48	30,228.52
Outer Continental Shelf	-	239,000.00	239,000.00	267,184.10	109,046.79	376,230.89	12,769.11
Post Office and Civil Service	741,000.00	698,000.00	1,439,000.00	655,476.99	260,203.81	945,680.80	493,319.20
Professional Sports	-	30,000.00	30,000.00	-	10,735.95	10,735.95	19,264.05
Public Works and Trans- portation	2,209,444.00	2,209,424.00	4,418,868.00	2,090,381.64	922,388.66	3,012,770.30	1,406,077.70
Rules	30,000.00	37,750.00	67,750.00	8,695.17	6,916.55	15,611.72	52,138.28
Science and Technology	554,000.00	742,738.00	1,296,738.00	660,995.63	439,352.24	1,100,247.87	195,490.13
Small Business	541,500.00	515,425.00	1,056,925.00	545,839.04	204,025.15	749,864.19	307,060.81
Standards of Official Conduct	35,000.00	314,433.33	349,433.33	96,338.38	195,033.05	291,371.43	57,461.90
Veterans' Affairs	460,000.00	354,762.72	814,762.72	193,951.89	78,912.83	272,864.72	541,898.00
Ways and Means	1,500,000.00	2,115,000.00	3,615,000.00	1,256,146.29	586,920.18	1,845,066.47	1,769,933.53
Funerals	5,235.04	15,101.97	20,337.01	14,687.63	5,649.38	20,337.01	-
<b>Total</b>	<b>\$26,237,420.75</b>	<b>\$30,637,509.93</b>	<b>\$56,874,930.68</b>	<b>\$26,447,674.27</b>	<b>\$13,082,211.95</b>	<b>\$39,529,886.22</b>	<b>\$17,345,044.46</b>

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF AUTHORIZATIONS AND DISBURSEMENTSSPECIAL AND SELECT COMMITTEES, 95TH CONGRESSJANUARY 3, 1977, THROUGH SEPTEMBER 30, 1977

<u>Parent committee</u>	<u>Authorizations</u>	<u>Disbursements</u>	<u>Unexpended balance, September 30, 1977</u>
Aging	\$ 787,625.00	\$ 545,174.67	\$ 242,450.33
Agriculture	1,070,200.00	473,912.21	596,287.79
Armed Services	590,500.00	220,196.15	370,303.85
Assassinations	2,514,400.00	1,210,659.06	1,303,740.94
Banking, Finance and Urban Affairs	2,613,590.00	1,426,288.89	1,187,301.11
Congressional Operations	440,000.00	195,057.67	244,942.33
District of Columbia	275,000.00	177,232.67	97,767.33
Education and Labor	2,126,000.00	1,244,521.13	881,478.87
Energy	212,833.00	77,489.93	135,343.07
Ethics	283,000.00	110,550.06	172,449.94
Government Operations	1,645,598.00	1,026,355.05	619,242.95
House Administration	8,912,500.00	5,481,343.57	3,431,156.43
Intelligence	302,499.00	12,583.34	289,915.66
Interior and Insular Affairs	875,000.00	616,450.99	258,549.01
International Relations	1,909,983.28	936,412.99	973,570.29
Interstate and Foreign Commerce	3,252,000.00	2,126,028.21	1,125,971.76
Judiciary	1,296,115.45	840,659.50	455,455.92
Merchant Marine and Fisheries	900,000.00	438,233.51	461,766.49
Narcotics Abuse and Control	722,204.00	328,559.09	393,644.91
Outer Continental Shelf	315,000.00	206,771.63	108,228.37
Post Office and Civil Service	800,000.00	438,929.59	361,070.41
Professional Sports	3,000.00	2,998.95	1.05
Public Works and Transportation	2,050,000.00	1,232,485.85	817,514.15
Rules	42,000.00	6,974.07	35,025.93
Science and Technology	1,398,400.00	787,206.13	611,193.87
Small Business	515,000.00	323,457.21	191,542.79
Standards of Official Conduct	530,000.00	155,230.23	374,769.77
Veterans' Affairs	500,000.00	149,465.94	350,534.06
Ways and Means	2,115,000.00	1,070,244.68	1,044,755.32
<b>Total</b>	<b>\$38,997,447.73</b>	<b>\$21,861,473.03</b>	<b>\$17,135,974.70</b>

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF APPROPRIATIONS AND DISBURSEMENTSCONTINGENT EXPENSES OF THE HOUSE-MISCELLANEOUS ITEMSFISCAL YEAR 1976 APPROPRIATIONS (note a)

	<u>Fiscal year ended</u> <u>June 30, 1976</u>	<u>15 months ended</u> <u>September 30, 1977</u>	<u>Total</u>
FUNDS AVAILABLE:			
Appropriations			<u>b/\$30,899,000.00</u>
Transferred to Government contributions			<u>-1,685,000.00</u>
Total			<u>29,214,000.00</u>
FUNDS DISBURSED:			
Supplies and materials	\$ 1,189,704.14	\$ 781,833.21	1,971,537.35
Equipment	3,249,933.65	2,388,545.07	5,638,478.72
Equipment maintenance	36,594.92	43,390.76	139,985.69
Gratuities	93,413.76	146,019.59	239,433.35
Salaries (H. Res.)	1,366,176.33	866,157.79	2,232,334.12
Constituent communication expenses	1,898,239.32	779,120.28	2,677,359.60
Interparliamentary receptions	4,497.97	2,111.57	6,609.54
Contested elections	-	136,878.46	138,878.46
Rental of district office space	4,098,097.08	2,249,682.51	6,347,779.59
Official expenses of Members outside the District of Columbia	682,728.69	386,035.57	1,068,764.26
District office telephone expenses	1,322,443.62	666,637.78	1,989,081.40
Members' transportation expenses	1,814,862.82	686,859.45	2,501,722.27
Employees' transportation expenses	542,840.97	179,820.22	722,661.19
Computer and related services	399,181.56	445,119.67	1,144,301.23
Commission on Administrative Review	-	1,646.76	1,646.76
* Net overage in House Finance Office disbursing fund	<u>-22.00</u>	<u>-20.00</u>	<u>-42.00</u>
Total	<u>\$17,058,692.84</u>	<u>\$9,761,838.69</u>	<u>26,820,531.53</u>
Unexpended balance, September 30, 1977			<u>\$2,393,468.47</u>

GAO notes: a/Includes transition quarter.

b/\$19,082,000 appropriated under Public Law 94-59, July 25, 1975, and \$11,817,000 appropriated under Public Law 94-157, December 18, 1975.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES

STATEMENT OF APPROPRIATIONS AND DISBURSEMENTS  
CONTINGENT EXPENSES OF THE HOUSE-ALLOWANCES AND EXPENSES  
FISCAL YEAR 1977 APPROPRIATIONS

Fiscal year ended  
September 30, 1977

FUNDS AVAILABLE:

Appropriations	a/\$50,419,250.00
Net transfers to Stationery	
Revolving Fund	<u>5,960.62</u>
 Total	 <u>50,413,289.38</u>

FUNDS DISBURSED:

Supplies and materials	873,473.15
Equipment	3,946,908.54
Miscellaneous items	295,826.74
Government contributions	11,369,242.31
Salaries (H. Res.)	1,742,096.77
Constituent communications	
expenses	1,474,188.70
Reporting hearings	830,229.27
Furniture	772,926.78
Rental of district office space	4,750,194.61
Official expenses	1,223,995.00
Telecommunications	7,683,547.24
Members' transportation expenses	1,717,488.56
Employees' transportation expenses	693,952.54
Computer and related services	1,700,128.84
Postage	103,544.79
Commission on Administrative Review	175,713.63
Net shortage in House Finance Of-	
fice disbursing fund	<u>71.98</u>
 Total	 <u>39,353,529.45</u>

Unexpended balance, September 30, 1977	<u><u>\$11,059,759.93</u></u>
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GAO note: a/\$48,137,450 appropriated under Public Law 94-440, October 1, 1976. \$2,231,800 appropriated under Public Law 95-26, May 4, 1977. \$50,000 appropriated under Public Law 95-94, August 5, 1977.

(41427)